

EXHIBIT 10

TANNENBAUM HELPERN SYRACUSE & HIRSCHTRITT LLP

900 THIRD AVENUE

NEW YORK, NEW YORK 10022-4775

(212) 508-6700

FACSIMILE: (212) 371-1084

E-mail: look@thshlaw.com

Writer's Direct Dial: 212-702-3145

September 15, 2006

BY HAND

Ms. Bernadette Bucchere
Bear Stearns and Company
383 Madison - 24th Floor
New York, NY

Dear Bernadette:

Enclosed please find six checks to fund new IRA Rollover accounts with Bear Stearns as follows:

Botwinoff, Neil E.	\$ 55,282.14	Redacted 01-16
Helpert, Robert E.	\$ 276,272.52	00-17
Hirschtritt, Joel S.	\$ 279,910.11	97-15
Siciliano, Ralph A.	\$ 35,707.57	02-15
Syracuse, Vincent J.	\$ 89,342.82	99-13
Tannenbaum, Michael G.	\$ 276,272.52	98-14

If there is any additional information you require, please do not hesitate to contact me at 212-702-3145.

Sincerely,



Bing Look
Controller / CFO

Enclosures

THSH_PJ 0000751

JOEL S HIRSCHTRITT TTEE
MICHAEL G TANNENBAUM TTEE
TANNENBAUM HELPERN SYRACUSE
Redacted

1137

80-568/1012

Date Sept. 14, 2006

Pay to the Order of Bear Stearns FBO Joel S. Hirschtritt \$279,910.11

Two Hundred Seventy Nine Thousand Nine Hundred Ten and 11/100 Dollars



EXPENSE CODE



Fidelity Investments®

United Missouri Bank
Warsaw, Missouri

SS#: Redacted 3866

For A/C: Redacted 77-15

Joel Hirschtritt MP

1:101205681:1137 Redacted 651511

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JOEL S HIRSCHTRITT TTEE
MICHAEL G TANNENBAUM TTEE
TANNENBAUM HELPERN SYRACUSE
Redacted

1136

80-568/1012

Date Sept. 14, 2006

Pay to the Order of Bear Stearns FBO Robert E. Helpern \$216,212.52

Two Hundred Seventy Six Thousand Two Hundred Seventy Two and 52/100 Dollars



EXPENSE CODE



Fidelity Investments®

United Missouri Bank
Warsaw, Missouri

SS#: Redacted 6266

For A/C: Redacted 00-17

Joel Hirschtritt MP

1:101205681:1136 Redacted 651511

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JOEL S HIRSCHTRITT TTEE
MICHAEL G TANNENBAUM TTEE
TANNENBAUM HELPERN SYRACUSE
Redacted

1135

80-568/1012

Date Sept. 14, 2006

Pay to the Order of Bear Stearns FBO Neil E. Botwinoff \$55,282.14

Fifty Five Thousand Two Hundred Eighty Two and 14/100 Dollars



EXPENSE CODE



Fidelity Investments®

United Missouri Bank
Warsaw, Missouri

SS#: Redacted 5874

For A/C: Redacted 01-16

Joel Hirschtritt MP

1:101205681:1135 Redacted 651511

THSH_PJ 0000752

JOEL S HIRSCHTRITT TTEE of 4
MICHAEL G TANNENBAUM TTEE
TANNENBAUM HELPERN SYRACUSE

1138

80-568/1012

Redacted

Date Sept. 14, 2006

Pay to the
Order of

BEAR STEARNS FBO RALPH A. SICILIANO

\$ 35,707.57

Twenty Five Thousand Seven Hundred Seven AND 57/100

Dollars

EXPENSE CODE

Fidelity
Investments®United Missouri Bank
Warsaw, Missouri

SS#: Redacted 2511

For A/C: Redacted 02-15

⑆ 101205681⑆ 1138⑈ Redacted 6515⑈

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JOEL S HIRSCHTRITT TTEE
MICHAEL G TANNENBAUM TTEE
TANNENBAUM HELPERN SYRACUSE

1139

80-568/1012

Redacted

Date Sept. 14, 2006

Pay to the
Order of

BEAR STEARNS FBO VINCENT J. SYRACUSE

\$ 89,342.82

Eighty Nine Thousand Three Hundred Forty Two AND 82/100

Dollars

EXPENSE CODE

Fidelity
Investments®United Missouri Bank
Warsaw, Missouri

SS#: Redacted 7678

For A/C: Redacted 79-13

⑆ 101205681⑆ 1139⑈ Redacted 6515⑈

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JOEL S HIRSCHTRITT TTEE
MICHAEL G TANNENBAUM TTEE
TANNENBAUM HELPERN SYRACUSE

1140

80-568/1012

Redacted

Date Sept. 14, 2006

Pay to the
Order of

BEAR STEARNS FBO MICHAEL G. TANNENBAUM

\$ 276,272.52

Two Hundred Seventy Six Thousand Two Hundred Seventy Two AND 52/100

Dollars

EXPENSE CODE

Fidelity
Investments®United Missouri Bank
Warsaw, Missouri

SS#: Redacted 1402

For A/C: Redacted 28-14

⑆ 101205681⑆ 1140⑈ Redacted 6515⑈

© HARLAND 2000

THSH_PJ 0000753